

Respectfully submitted,

Fitch, Even, Tabin & Flannery

Date: April 11, 2006

By: /JJS/
James J. Schumann
Reg. No. 20,856

Address all correspondence to:
FITCH, EVEN, TABIN & FLANNERY
120 So. LaSalle Street, Ste. 1600
Chicago, IL 60603

Direct telephone inquiries to:
James J. Schumann
(858) 587-7642
San Diego, California Office of
FITCH, EVEN, TABIN & FLANNERY

446572_1